

**UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

THE OFFICIAL COMMITTEE OF)
UNSECURED CREDITORS OF)
ALLEGHENY HEALTH, EDUCATION)
AND RESEARCH FOUNDATION,)
)
Plaintiff,) Civil Action No. 00-684
)
v.)
) Judge David Stewart Cercone
PRICEWATERHOUSECOOPERS, LLP,)
)
Defendant.)

**APPENDIX TO THE COMMITTEE'S RESPONSE TO PwC'S STATEMENT OF
UNDISPUTED AND MATERIAL FACTS UNDER LOCAL RULE 56.1(C)(1)**

VOLUME 8A

James M. Jones (PA #81295)
Laura E. Ellsworth (PA #39555)
Laura A. Meaden (PA #52002)
JONES DAY
500 Grant Street, 31st Floor
Pittsburgh, PA 15219

Richard B. Whitney
JONES DAY
North Point
901 Lakeside Avenue
Cleveland, OH 44114

Attorneys for Plaintiff The Official Committee
of Unsecured Creditors of AHERF

July 11, 2005

EXHIBIT 4061

Review Completed	
By <i>DR</i>	By <i>NA</i>
General practice manager	ITAS manager if applicable
Date <i>7/1/03</i>	Date

CONTENTSEnclosuresBINDER 1 OF 1
ENGAGEMENT NO.0001-13
FILE CODE NO.

13

COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS

WORKING PAPERS*AHERF*

(NAME OF CLIENT)

A&H

(DIVISION OR SUBSIDIARY)

Pittsburgh, PA

(LOCATION)

NATURE OF WORK

AUDIT OF FINANCIAL STATEMENTS
(CHECK BOX IF APPLICABLE)

OR

OTHER (DESCRIBE):

C&L PERSONNELPARTNER *W. Buttner*MANAGER *J. Hoover/S. Will*

IN-CHARGE

ASSISTANTS

PERIOD COVEREDYEAR ENDED *Permanent*
OR *6-30-XX*

PERIOD FROM _____ TO _____

* PURSUANT TO THE FIRM'S DOCUMENT RETENTION POLICY, THIS DOCUMENT OR FILE SHOULD BE DESTROYED AFTER _____ MONTH _____ YEAR _____

COOPERS & LYBRAND - PITTSBURGH



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FILE

CL 031989

SEE INSIDE OF FRONT AND BACK COVERS



UNIFORM WORKING PAPER INDEX

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* This column should be completed only when preparing the master index.

† This column should be completed only for material filed in this binder. Supplemental indexes should be prepared, where appropriate.

GENERAL

Each working paper should bear the name of the client, the period (or year end) covered by the audit, a proper descriptive caption, the date of preparation, the preparer's and reviewer's initials and, if appropriate, an indication that the working paper was prepared by client personnel and the initials of the auditor who examined it. The working papers should be clear, legible, neat, and readily understandable. The back of a sheet should not be used.

All account analyses should be cross-referenced by page number to supporting schedules, other related account analyses, and trial balances.

FILING AND INDEXING

All working papers prepared in the course of an audit or accounting engagement should be organized, indexed, and filed in permanent or current binders. Additionally:

- The preprinted reverse side of the front cover may be used for indexing.
- The lead current binder should contain the master index of all current and permanent binders including the binder identification assigned to each section. However, it is not necessary to enter the page numbers in each binder on the master index, since these will be shown on the individual binder indexes.
- All current binders should contain an index of their contents including the page numbers included in each applicable section. Supplemental indexes may be appropriate in certain circumstances.
- Permanent binders should contain a permanent binder review sheet which may also serve as the detailed index for the binder. Each significant item contained in the permanent binder should be listed on the index with an appropriate reference to location within the binder.

The uniform working paper index provides a listing of generally applicable section captions with preassigned numbers. Unassigned numbers may be used for additional captions or subdivisions of a particular section.

Subdivision can also be accomplished by use of alphabetic suffixes. For example, suffixes could be applied to the inventory classification (Section 55) to indicate raw materials (55A), work-in-progress (55B), finished goods (55C), etc.

It may be helpful to use index tabs to separate sections of a current or permanent binder. Tabs, however, should be used as supplements to the indexes rather than substitutes. For example, divider tabs with a preprinted indication as to cash, receivables, inventories, etc., and lines provided for a supplemental index, where appropriate, may be used.

Each page within a current binder should be numbered at the bottom using a two-segment number. The first segment represents the section number (including alphabetic suffix, if any) of the caption as shown on the uniform working paper index; the second segment represents the serial number of the page within the section. For example, page 55.3 would be the third working paper for inventories (Section 55).

A multipage copy of a typed or printed document (such as a contract or memorandum) generally should be attached to one numbered page.

All working papers should be adequately cross-referenced. Cross-referencing between working papers should be accomplished by use of the two-segment number. The uniform page numbering and indexing of current binders allows for cross-referencing before the engagement has been completed. Broad cross-referencing terms, such as "attached schedule," "schedule annexed," "schedule forward," and so on, should not be used.

Working papers should generally be filed in binders no more than approximately one inch thick.

All pertinent information on the binder cover should be completed.

Further information concerning the preparation, filing and indexing of audit working papers may be found in Accounting and Auditing Manual (AAM) section 32000.

PUR 803 REVISED 12/90

CL 031991

Coopers
& Lybrand

Permanent Binder Review Sheet

(AAM 32005)

Client

AHERF / AGH

Binder title

Endowments

¹ Reviewed for audit for year ending:

Page no. ²	Item	1993	1994	1995	1996	1997
1	AHERF Endowments	SWS	BWC CMK	NP	JMS	
2	AGH Endowments	SWS	BWC CMK	NP	JMS	
3	ASRI Endowments	SWS	BWC CMK	NP	JMS	
	Investment Guidelines — for Charitable Care		BWC CMK			
	Investment Guidelines — for Unrestricted Endows		SWS	BWC CMK		
	Investment Guidelines — for Restricted Endows		SWS	BWC CMK	NP	JMS
	Investment Guidelines — for Research Endows		SWS	BWC CMK	NP	JMS
4	AHERF Endowment	SWS	BWC CMK	NP	JMS	
	Matching Policy					
5	Charitable Care Inc	SWS	BWC CMK	NP	JMS	
	Dist Policy					
6	Agreement Between AHSI And Morgan Stanley.			NP	JMS	
				M		

¹ Initial the appropriate column after each of the items listed to indicate that the items have been reviewed for pertinence to the current audit.² Or other designation or location.

Date Prepared	6/27/93
Prepared by	SGJS
At Client and	
Reviewed by	
C.L. SVP/LP	

AHERF
Perm Review Sheet
6/30/xx

CL 031993

Date Prepared 8/20/97
Prepared by
C. L. C. & S. S. S. U. P.
Examiner by J. G. S.
Reviewed by
C. L. C. & S. S. S. U. P.

AHERF

AHERF Endowments/Participating Trusts
6/30/xx

4/30/2024

AHERF

Note: Copies of full agreements maintained by Al Zwirke, AGH society

CL 031994



ALLEGHENY HEALTH FOUNDATION

320 East North Avenue
Pittsburgh, Pennsylvania 15212-7985

July 2, 1990

Ms. Barbara K. Robinson
Vice President
Mellon Bank
Three Mellon Bank Center
Room 4000
Pittsburgh, PA 15259

RE: Unrestricted Agency Account #042-431

Dear Barbara:

On June 26, management presented to the Allegheny Health Foundation Board of Directors, a Strategic Plan for Endowments. The Plan addressed the AHF Board's directive to develop an investment and spending policy that optimizes the growth in the endowment in accordance with the long-term endowment objective and to develop a reporting system that measures total return for endowment funds.

As you know, the Board agreed to the proposed consolidation of the Unrestricted Agency accounts in the name of Allegheny Health Foundation at Mellon Bank. I would propose that Mellon Agency Account #042-431 be the surviving account. Please close account #042-432 and transfer the cash, stocks and bonds to account #042-431..

In addition, as shown in the attached letters to Union and PNB, I have requested that the balance in the terminated accounts also be transferred to Mellon. Under separate letter, I am forwarding the latest copies of the portfolio summaries so that John Wall can determine if the securities will be liquidated, transferred in kind, or transferred in some combination of cash and securities. Termination clauses in the agreement generally allow 30 days from the date of notice for the transfer to occur. Therefore, on or about September 1, 1990, you should be receiving approximately \$2.5 million from Union National Bank and approximately \$2.6 million from Pittsburgh National Bank. Per John Wall's instructions, the amount could be represented by cash, stocks, and/or bonds.

These assets should be invested in accordance with the Statement of Investment Guidelines for The Allegheny Health Foundation Unrestricted Endowment Funds as approved by the AHF Board on June 26, 1990. I have attached a final copy of the guidelines for your use.

CL 031995

VHA.

Barbara K. Robinson

-2-

July 2, 1990

Principal flows into this account will come from various sources. Internally from Mellon Bank, all unrestricted income from the following accounts should be directed to this account on a monthly basis:

<u>Irrevocable Trusts</u>	<u>Participating Trusts</u>
500-007	500-009
500-017	500-023
500-022	201-202
500-208	
510-000	

This is a change from previous instructions whereby income was directed to the Mellon Master Trust Account #042-530.

Finally, Union also has four accounts which are designated as participating trusts. I have instructed them to send all unrestricted income to Account #042-431. The income will be derived as follows:

<u>Union Account Number</u>	<u>Approximate Annual Income</u>
JO-1251-00-8	\$146,000
JO-1739-00-2	615,000
JO-1625-00-3	180,000
JO-2610-00-4	167,000

Union has been instructed to send this income by check on a quarterly or semi-annual basis to your attention.

The only remaining issue is the generation of a performance reporting system. You are scheduled to present a performance summary to the AHF Board on December 3, 1990 at 12:00. At that time, perhaps we can apprise the Board of the results of the consolidation, the expected performance standards, and some actual results.

Thank you for your assistance in this process. If you have any questions, please do not hesitate to call.

Sincerely,

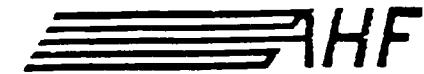
Kathleen S. Wright
Vice President and Treasurer

KSW/cr
6-28BKR.KSW

Attachments

cc: Al Zwirn

CL 031996



ALLEGHENY HEALTH FOUNDATION

320 East North Avenue
Pittsburgh Pennsylvania 15212-3965

July 2, 1990

Mr. Thomas D. Dick
 Vice President
 Charitable Institutional Trusts
 Pittsburgh National Bank
 Fifth and Wood
 Pittsburgh, PA 15222

RE: Allegheny Health Foundation (AHF) Unrestricted Agency Accounts

Dear Tom:

On June 26, management presented to the Allegheny Health Foundation Board of Directors a Strategic Plan for Endowments. This Plan addressed the AHF Board's directive to develop an investment and spending policy that optimizes the growth in the endowment in accordance with the long-term endowment objective and to develop a reporting system that measures total return for endowment funds.

In order to abide by the Board's directive, a consolidation of endowment accounts was imperative. After reviewing the current distribution of accounts, it was agreed that the accounts would be consolidated at Mellon Bank. In accordance with the AHF Board's recommendation, please close the following accounts:

<u>Account Number</u>	<u>Account Name</u>
0389591	AHF/J. T. O'Neill
0381153	AHERC/Agency

We are in the process of reviewing the portfolio listing for each of these accounts and will notify you in the near future whether the transfer will be a cash transfer or a transfer of securities in kind. I have enclosed a copy of Mellon's instructions for transfers for your future use. In any event, the transfer will be to the account of AHF, account number 042-431.

The Allegheny Health Foundation Board of Directors and management wishes to thank you sincerely for your past investment and administrative services. While we regret any inconvenience that this move has caused, we are sure that you can understand our need for greater efficiencies in our endowment strategy.

VH+A

CL 031997

Thomas D. Dick

-2-

July 2, 1990

If I can be of any assistance as you complete this transfer, please do not hesitate to call.

Sincerely,



Kathleen S. Wright
Vice President and Treasurer

Attachment

cc: Barbara Robinson, Mellon Bank
Al Zwirn

KSW/cr
6-29TDD.KSW

CL 031998



ALLEGHENY HEALTH FOUNDATION

300 East North Avenue
Pittsburgh, Pennsylvania 15212-3060

July 2, 1990

Ms. Victoria L. Daly
 Union National Bank
 Fourth Avenue and Wood Street
 Pittsburgh, PA 15278

RE: Allegheny Health Foundation (AHF) Unrestricted Agency Accounts

Dear Vicky:

On June 26, management presented to the Allegheny Health Foundation a Strategic Plan for Endowments. This Plan addressed the AHF Board's directive to develop an investment and spending policy that optimizes the growth in the endowment in accordance with the long-term endowment objective and to develop a reporting system that measures total return for endowment funds.

In order to abide by the Board's directive, a consolidation of endowment accounts was imperative. After reviewing the current distribution of accounts, it was agreed that the accounts would be consolidated at Mellon Bank. In accordance with the AHF Board's recommendation and in accordance with the termination clause of the agency and/or revocable trust agreement dated as stated, please terminate the following accounts:

Account Number	Date Of Agency/Trust Agreement	Account Name
MO-4774-00-2	6/5/61	AHF Endowment Fund
MI-1629-00-9	8/10/78	AHF Stahlman Fund
J1-2106-00-1	5/14/80	AHF Board Restricted Endowment

We are in the process of reviewing the portfolio listing for each of these accounts and will notify you in the near future whether the transfer will be a cash transfer or a transfer of securities in kind. I have enclosed a copy of Mellon's instructions for transfers for your future use. In any event, the transfer will be to the account of AHF, account number 042-431.

The Allegheny Health Foundation Board of Directors and management wishes to thank you sincerely for your past investment and administrative services. While we regret any inconvenience that this move has caused, we are sure that you can understand our need for greater efficiencies in our endowment strategy.

VHA

CL 031999

Victoria L. Daly

-2-

July 2, 1990

If I can be of any assistance as you complete this transfer, please do not hesitate to call.

Sincerely,



Kathleen S. Wright
Vice President and Treasurer

Attachment

cc: Barbara Robinson, Mellon Bank
Al Zwirn

KSW/cr
6-28VLD.KSW

CL 032000

ALLEGHENY GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

JOHN MARSHALL LOCKHART, NO. 1Mellon Trust No. 500-017

ACCT. NOS.: ASSET 200-740 INCOME 544-001 ACCRUED RECEIVABLE 136-000
 EQUITY 640-741 MEMO 799-005

COMMENCEMENT DATE: December 28, 1922; as amended May 25, 1932

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: Estimated Annual Net Income \$150,000

LOCATION OF FUND: Mellon National Bank & Trust Company

ESTABLISHED BY: John Marshall Lockhart - Deed of Trust

ADMINISTERED BY: Mellon Trust Department

PURPOSE OF FUND: No mention in the Deed of Trust of the purpose for which this income is to be used.

SPECIAL PROVISIONS: Entire net income is paid to the Hospital quarterly.

TYPE: Principal- X Restricted _____ Unrestricted
 Income- _____ Restricted X Unrestricted

CL 032001

100-40

ALLEGIENY GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

JAMES MARSHALL LOCKHART, NO. 2Mellon Trust No. 590-022

ACCT. NOS.: ASSET	<u>200-740</u>	INCOME	<u>544-001</u>	ACCRUED RECEIVABLE	<u>136-000</u>
EQUITY	<u>640-742</u>	MEMO	<u>799-005</u>		

COMMENCEMENT DATE: August 5, 1935

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: Estimated Annual Net Income \$132,000

LOCATION OF FUND: Mellon National Bank & Trust Company

ESTABLISHED BY: John Marshall Lockhart - Deed of Trust

ADMINISTERED BY: Mellon Trust Department

PURPOSE OF FUND: No mention in the Deed of Trust of the purpose for which this income is to be used.

SPECIAL PROVISIONS: Entire net income is paid to the Hospital quarterly.

TYPE:	Principal-	<input checked="" type="checkbox"/>	Restricted	<input type="checkbox"/>	Unrestricted
	Income-	<input type="checkbox"/>	Restricted	<input checked="" type="checkbox"/>	Unrestricted

100-10

7/7/01

CL 032002

ALLENTOWN GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

EDITH ANNE OLIVER & EDITH OLIVER REAMellon Trust No. 510-000

ACCT. NOS.: ASSET	200-740	INCOME	544-001	ACCRUED RECEIVABLE	136-000
EQUITY	640-743	MEMO	799-005		

COMMENCEMENT DATE: December 30, 1915

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: Estimated Annual Net Income \$10,000

LOCATION OF FUND: Mellon National Bank & Trust Company

ESTABLISHED BY: Deed of Trust of Edith Anne Oliver and Edith Oliver Rea

ADMINISTERED BY: Mellon Trust Department
Fee: 4.25% of gross income received

PURPOSE OF FUND: For hospital purposes - general..

SPECIAL PROVISIONS: "Should the income from this fund not be used by the Allegheny General Hospital, its successors or assigns, for hospital purposes, then this trust shall terminate and the principal of the trust fund shall be distributed among the heirs of the said parties of the first part in accordance with the intestate laws of the Commonwealth of Pennsylvania."

Income is payable to the Hospital semi-annually at June and December.

TYPE: Principal-	<input checked="" type="checkbox"/>	Restricted	<input type="checkbox"/>	Unrestricted.
Income-	<input type="checkbox"/>	Restricted	<input checked="" type="checkbox"/>	Unrestricted

ALLEGHENY GENERAL HOSPITAL
ENDOWMENTS AND TRUSTS INVESTMENT FUND

LEWIS A. PARK FUND

Mellon Trust No. 505-203

ACCT. NOS.: Asset	200-740	INCOME	544-001	ACCRUED RECEIVABLE	136-000
Equity	640-744	Memo	799-005		

COMMENCEMENT DATE: November 6, 1962

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: Estimated Annual Net Income \$75,000

LOCATION OF FUND: Mellon National Bank & Trust Company

ESTABLISHED BY: Will of Lewis A. Park

ADMINISTERED BY: Mellon Trust Department
Fee: 5.00% of gross income received

PURPOSE OF FUND: To be used by the Hospital for its upkeep and maintenance.

SPECIAL PROVISIONS:

TYPE: Principal-	<input checked="" type="checkbox"/>	Restricted	<input type="checkbox"/>	Unrestricted
Income-	<input type="checkbox"/>	Restricted	<input checked="" type="checkbox"/>	Unrestricted

105-40

7/11/05/04

CL 032004

ALLEGHENY GENERAL HOSPITAL
ENDOWMENTS AND TRUSTS INVESTMENT FUND

JOEL MARSHAL, TOOKART PIANO

Melton Trust No. 500-007

ACCT. NOS.: ASSET: 200-740 INCOME 544-001 ACCRUED RECEIVABLE 136-000
EQUITY: 640-747 MEMO 799-005

COMMENCEMENT DATE: November 24, 1922; amended January 28, 1929 and
May 25, 1952

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: . . . Estimated Annual Income \$332,000

LOCATION OF FUNDS - Mellon National Bank & Trust Company

ESTABLISHED BY: John Marshall Lockhart - Dead of Trust

ADMINISTERED BY: Mellon Trust Department

PURPOSE OF FUND: To be used for furtherance of Hospital's charitable work.

SPECIAL PROVISIONS: Income in the amount of \$250 per month is paid to the sole survivor of the twelve original annuitants. The Hospital currently receives \$7,000 per month. Excess income is transferred to Mellon Account No. 509-003, where it is accumulated and invested. When the surviving annuitant dies, all income will be paid to Allegheny General Hospital.

****Update - June 9, 1972: The sole annuitant of June 3, 1972 date of this report died May 17, 1972. At this point in time, Allegheny General Hospital becomes the recipient of total income generated by this trust.****

TYPE: Principal- Restricted Unrestricted
Income- Restricted Unrestricted

Participating Trust
ALLENTOWN GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

MARTHA LOCKLART MASON TRUST

Mellon Trust No. 500-009

COMMENCEMENT DATE: December 30, 1922; amended November 21, 1924-and
November 21, 1925

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: Estimated Annual Income to Allegheny General, \$12,000

LOCATION OF FUND: Mellon National Bank & Trust Company

ESTABLISHED BY: Martha Lockhart Mason - Deed of Trust

ADMINISTERED BY: Mellon Trust Department

PURPOSE OF FUND: "...in furtherance of its charitable objects or purposes in such manner as the Trustees or other governing body thereof may from time to time direct."

SPECIAL PROVISIONS: The Hospital's equity in this trust is equal to 40 parts of annual net income. This represents a 20% interest in total trust.

TYPE: Principal- Restricted Unrestricted
Income- Restricted Unrestricted

Participating Trust
ALLEGHENY GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS' INVESTMENT FUND

JAMES H. & FLORENCE D. LOCKHART FUND

Mellon Trust No. 500-023

ACCT. NOS.: FUND INCOME 544-021 ACCRUED RECEIVABLE 136-020
MEMO 799-015

COMMENCEMENT DATE: June 18, 1928; as amended January 24, 1930

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: Estimated Annual Net Income \$17,000

LOCATION OF FUND: Mellon National Bank & Trust Company

ESTABLISHED BY: Deed of Trust of James H. & Florence D. Lockhart

ADMINISTERED BY: Mellon Trust Department

PURPOSE OF FUND: "...in furtherance of the objects or purposes of (the beneficiary) in such manner as the Trustees or other governing body thereof may from time to time direct."

SPECIAL PROVISIONS: The Hospital receives \$5,000 income per year; also, usually in September, it receives its prorata share of any distributions of excess income and capital gains.

TYPE: Principal- Restricted Unrestricted
Income- Restricted Unrestricted

395-40

6/3/72

CL 032007

Participating Trust
ALLEGIENY GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

LILGIE L. W. BAKER ESTATE

First Pennsylvania Banking & Trust #17057

COMMENCEMENT DATE: March 7, 1931

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: Estimated Annual Net Income \$31,000

LOCATION OF FUND: First Pennsylvania Banking & Trust Company
Philadelphia, Pennsylvania

ESTABLISHED BY: Under Will of Lillie I. W. Baker, 25% of equity of the original estate.

ADMINISTERED BY: First Pennsylvania Bank

Fee: 7% of gross income received

Mrs. Eleanore H. Albany, Senior Investment Officer

PURPOSE OF FUND: For General Purposes of The Hospital

SPECIAL PROVISIONS "I" C. W. M. L. P. M. G. H. "I"

Currently, \$325 per year of income earned is transferred to First Pennsylvania Banking Account No. 02-012833-00, which amount is 25% of \$1,300 payable to the last surviving annuitant under the will. Upon the death of the remaining survivor, Agnes Hunter, the total net income of the trust will be payable to the Hospital.

TYPE: Principal- Restricted Unrestricted
Income- Restricted Unrestricted

100-49

2023/3/22

CL 032008

Participating Trust
ALLEGENY GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

WILLIAM W. STEWART TRUSTMellon Trust No. 201-202ACCT. NOS.: FUND INCOME 544-021 ACCRUED RECEIVABLE 136-020MEMO 799-015COMMENCEMENT DATE: December 11, 1937PERIOD (LIFE) OF FUND: Limited (See special provisions)AMOUNT OF FUND: Estimated AnnualLOCATION OF FUND: Mellon National Bank & Trust CompanyESTABLISHED BY: Article IV, Section II of Will of William W. Stewart,
deceased, for Harry G. Smyers, Jr., et al.ADMINISTERED BY: Mellon Trust DepartmentPURPOSE OF FUND: Share of surplus income is payable to the Hospital
without restrictions.

SPECIAL PROVISIONS: Annual annuities at present totalling \$12,000 are paid in amounts of \$600 to \$1,200 to 14 persons. The share of surplus income amounting to $1000/12,250$ ths is payable to Allegheny General Hospital without restrictions until death of the last surviving annuitant, then trust terminates and $1,000/12,250$ th share of corpus is distributable to Allegheny General Hospital without restrictions. $1,000/12,250$ ths is equal to 8.16%.

TYPE:	Principal- <u>X</u>	Restricted	<u> </u>	Unrestricted
Income-	<u> </u>	Restricted	<u>X</u>	Unrestricted

Participating Trusts
ALLEGHENY GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

MARTHA LOCKHART MASON - ANNUITY RESERVE

Union National Trust No. 1625

ACCT. NOS.: FUND INCOME 544-021 ACCRUED RECEIVABLE 136-020
MEMO 799-015

COMMENCEMENT DATE: August 10, 1935

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: Estimated Annual Surplus Income - Varies from year to year

LOCATION OF FUND: Union National Bank of Pittsburgh

ESTABLISHED BY: Martha Lockhart Mason - Deed of Trust

ADMINISTERED BY: Union National Bank of Pittsburgh - Trust Department

PURPOSE OF FUND: "Used in furtherance of its charitable objects and purposes in manner as the Board of Directors or other governing body thereof may from time to time determine."

SPECIAL PROVISIONS: This trust was established with The Union National Bank with the provisions that income was to accumulate so that there would be a sufficient amount as a reserve to take care of individual beneficiaries under two other Trusts. Upon the death of all the individual beneficiaries under the two other Trusts, and it will only be at that point that no reserves are required, then all of the net income from this Trust is to be paid quarterly each year to Allegheny General Hospital.

The Trust further provides "the receipt of the duly accredited Treasurer of any corporate beneficiary shall be a sufficient acquittance and release to the Trustee."

TYPE: Principal- Restricted Unrestricted
Income- Restricted Unrestricted

100-101

CL 032010

Participating Trusts
ALLEGHENY GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS' INVESTMENT FUND

MARTHA LOCKHART MASON TRUST

Union National Trust No. 1251

COMMENCEMENT DATE: June 1, 1932

PERIOD (LIFE) OF FUND: Perpetual Trust (Participating)

AMOUNT OF FUND: Estimated Annual Net Income \$55,000

LOCATION OF FUND: Union National Bank of Pittsburgh

ESTABLISHED BY: Martha Lockhart Mason - Deed of Trust

ADMINISTERED BY: Union National Trust Department

PURPOSES DESIGNATED BY THE BOARD OF TRUSTEES

SPECIAL PROVISIONS: Hospital receives 10/21st part of the net income

TYPE: Principal- X Restricted Unrestricted
Income- Restricted X Unrestricted

105-49
105-1167

CL 032011

Participating Trusts
ALLEGIENY GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

MARTHA LOCKHART MASON INSURANCE ANNUITIES -No. 1Lincoln National Life Contract J-9161ACCT. NOS.: FUND INCOME 544-021 ACCRUED RECEIVABLE 136-020MEMO -799-015COMMENCEMENT DATE: June 4, 1944PERIOD (LIFE) OF FUND: June 4, 2043 (99 years)AMOUNT OF FUND: \$200,000LOCATION OF FUND: Lincoln National Life Insurance Company
Fort Wayne, Indiana 46801ESTABLISHED BY: Reliance Policy No. 319686 on life of Martha Lockhart Mason
which contained special provision that created supple-
mentary contract no. J-9161ADMINISTERED BY: Lincoln National Life Insurance CompanyPURPOSE OF FUND: GeneralSPECIAL PROVISIONS: Distribution of interest income is made quarterly on
the 4th of March, June, September and December. A lump sum payment in
the amount of \$200,000 will be paid to the Hospital on June 4, 2043.

TYPE:	Principal- <u>X</u>	Restricted	<u> </u>	Unrestricted
Income-	<u> </u>	Restricted	<u>X</u>	Unrestricted

155-40

6/6/72

CL 032012

Participating Trusts
ALLEgheny GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

MARTHA LOCKHART MASON INSURANCE ANNUITIES - NO. 2

Lincoln National Life Supplementary Contract J57,844ACCT. NOS.: FUND INCOME 544-021 ACCRUED RECEIVABLE 136-020 MEMO 799-015 COMMENCEMENT DATE: September 1, 1970PERIOD (LIFE) OF FUND: September 1, 2069 (99 years)AMOUNT OF FUND: \$50,000 LOCATION OF FUND: Lincoln National Life Insurance Company
Fort Wayne, Indiana 46801ESTABLISHED BY: Reliance Policy No. 319686 on life of Martha Lockhart Mason
through supplementary contract no. J-9162 which has now
become supplementary contract no. J-57,844ADMINISTERED BY: Lincoln National Life Insurance CompanyPURPOSE OF FUND: GeneralSPECIAL PROVISIONS: Interest income to be distributed quarterly on the
first day of March, June, September and December. The guaranteed rate of
interest is 3.5% per annum.On September 1, 2069, the principal, \$50,000, will be
paid in one sum to the Allegheny General Hospital upon the surrender and
cancellation of the Contract J57,844.-Note-Special provision for settlement was placed on Reliance Policy No. 319686 by
Martha Lockhart Mason that created supplementary contract J9162 which was issued
to Helen Mason Reed, and upon her death, the interest was paid to Henry Mason
Reed. Henry Mason Reed died on August 30, 1970.TYPE: Principal- X Restricted UnrestrictedIncome- Restricted X Unrestricted

11-40

7/11/72

CL 032013

Participating Trusts

ALLIANCE GENERAL HOSPITAL.

ENDOWMENTS AND TRUSTS INVESTMENT FUND

MARTHA LOCKHART MASON INSURANCE ANNUITIES - NO. 3

Lincoln National Life Supplementary Contract J-53,051

ACCT. NOS.: FUND INCOME 544-021 ACCRUED RECEIVABLE 136-020

MEMO , 799-015

COMMENCEMENT DATE: February 21, 1971

PERIOD (LIFE) OF FUND: February 21, 2070 (99 years)

AMOUNT OF FUND: \$50,000

LOCATION OF FUND: Lincoln National Life Insurance Company
Fort Wayne, Indiana 46801

ESTABLISHED BY: Reliance Policy No. 319686 on life of Martha Lockhart Mason through supplementary contract no. J-9163 which has now become supplementary contract no. J-53, 051

ADMINISTERED BY: Lincoln National Life Insurance Company

PURPOSE OF FUND: General

SPECIAL PROVISIONS: Interest (at the rate of not less than 3.5% per year) to be paid to the Hospital on the 21st day of each February, May, August and November.

-Note-

Under the provisions of Policy No. S. C. J-9163, Miss Vesta A. Thomas was the income beneficiary during her life time, and after her death the payments are to be made to the Hospital. Miss Thomas died on February 21, 1971.

TYPE: Principal- Restricted Unrestricted
Income- Restricted Unrestricted

CL 032014

Participating Trusts

ALLEgheny GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

"THE MARTHA LOCKHART MASON MEMORIAL FUND"

Union National Trust No. 1739
 2/200 - 1-859-202825:100 2012020
 2/200 - 1-859-612-5-550-LTA 7503100 2716100
 ACCT. NOS.: FUND 116/200- INCOME 544-021) ACCRUED RECEIVABLE 116/200-
 MEMO : 799-015 }

COMMENCEMENT DATE: December 26, 1935

PERIOD (LIFE) OF FUND: Perpetual Trust (Participating)

AMOUNT OF FUND: Estimated Annual Net Income \$190,000

LOCATION OF FUND: Union National Bank of Pittsburgh

ESTABLISHED BY: Deed of Trust - Martha Lockhart Mason

ADMINISTERED BY: Union National Bank Trust Department

PURPOSE OF FUND: "To be used in furtherance of their respective religious,
 educational or charitable objects and purposes in the manner as the
 trustees or other governing body thereof may from time to time direct."

SPECIAL PROVISIONS: The interests of Allegheny General Hospital in said.

income are as follows: 116/200ths for general purposes of the Hospital
 2/200ths for furnishing the annual Thanksgiving Day dinner
 2/200ths for furnishing annual Christmas gifts
 to children who are patients

TYPE:	Principal- <u>X</u>	Restricted	Unrestricted
Income-	<u>4/200ths</u>	Restricted	<u>116/200ths</u> Unrestricted

6/5/72

CL 032015

Participating Trusts

ALLEGHENY GENERAL HOSPITAL

ENDOWMENTS AND TRUSTS INVESTMENT FUND

MARTHA L. MASON FOR ALLEGHENY GENERAL HOSPITALUnion National Bank No. 2610ACCT. NOS.: FUND _____ INCOME 544-021 ACCRUED RECEIVABLE 1-136-020
Memo 2-799-015

COMMENCEMENT DATE: November 20, 1971

PERIOD (LIFE) OF FUND: Perpetual Trust

AMOUNT OF FUND: Estimated Annual Net Income to the Hospital - \$45,000

LOCATION OF FUND: Union National Bank of Pittsburgh

ESTABLISHED BY: Indenture of Trust - Union National Account No. 1745 - between
Martha L. Mason and the Union National Bank of Pittsburgh -
dated December 28, 1935

ADMINISTERED BY: Union National Bank of Pittsburgh Trust Department

PURPOSE OF FUND: General

SPECIAL PROVISIONS: This trust fund was established as a Living Trust to provide income for Mrs. Sarah Mansell Stevens and Miss Marie J. White during their lifetime. One-third of the net income was paid to Mrs. Stevens until her death on November 20, 1971, and two-thirds was paid to Miss White until her death on September 20, 1974. As of this latter date, the Hospital became the sole recipient of the perpetual trust. All of the net income is to be used by the Hospital in the furtherance of its charitable objects and purposes in such manner as the Board of Trustees or other governing body thereof may from time to time direct.

TYPE:	Principal-	<input checked="" type="checkbox"/>	Restricted	_____	Unrestricted
Income-	_____	<input type="checkbox"/>	Restricted	<input checked="" type="checkbox"/>	Unrestricted

105-10

CL 032016

Date Prepared	3/20/93
Prepared by	
A/C #	
D/C Client and	
Examiner by	SWS
Reviewed by	
C/A Group	

AHERF

AGH Endowments/Participating Trusts

6/20/KK

CL 032017



Mellon Bank

Mellon Bank, N.A.
Mellon Bank Center
Pittsburgh, PA 15259-0001

March 17, 1994

Ms. Kelly Landy
Allegheny Health Education
& Research Foundation
Fourth Floor - Treasury
D.L. Clarke Building
503 Martindale Street
Pittsburgh, PA 15212

Dear Kelly:

AGH - Dept. of Radiology Endowment Chair
Account Number 042-572

AGH - W. P. Snyder Memorial Fund
Account Number 042-573

These accounts have been opened and assigned the numbers referenced above.
Enclosed are executed originals for your files.

Please call me when the accounts are to be funded.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Annett".

Annette Calgaro
Trust Officer

AC:vlr

Enclosures

CL 032018

ALLEGHENY HEALTH EDUCATION AND RESEARCH FOUNDATION
INTERNAL MEMORANDUM

DATE: March 22, 1994

TO: Patricia Koehler
Associate General Counsel, AHERF

FROM: Kelly Landy *ELLY*
Treasury Associate

RE: Department of Radiology Endowment Chair and W.P. Snyder Memorial Fund Agreements
between AGH and Mellon Bank

Dear Patricia:

Enclosed please find the original executed copies of the 1) Department of Radiology Endowment Chair and 2) W.P. Snyder Memorial Fund Agreements by and between AGH and Mellon Bank, N.A. and the related Contract Protocol Review Forms.

Please maintain these original documents in the Legal Department files.

Please contact me at (412) 442-2225 should you have any questions or comments.

Thank you.

Enclosures

Koehler2\kk1

cc: John T. Lydon
Susan M. Murray

DET-100-0000
07-11-2005

AGREEMENT

By and Between

ALLEGHENY GENERAL HOSPITAL

and

MELLON BANK, N.A.

for

THE W.P. SNYDER IV MEMORIAL FUND

AGH:AC 12/20/93

AGREEMENT

Made the 2nd day of March, 1994.

ALLEGHENY GENERAL HOSPITAL, a nonprofit corporation organized and existing under the laws of the Commonwealth of Pennsylvania and having its principal office in Allegheny County, Pennsylvania, as the Principal, and MELLON BANK, N.A., a national banking association, as the Agent, hereby agree as follows:

ONE: The Principal hereby delivers into the custody of the Agent the property listed in Schedule "A" attached hereto, to be known as the "W.P. SNYDER IV MEMORIAL FUND", and authorizes the Agent to do all acts necessary to carry out the provisions of this Agreement, hereby appointing the Agent as attorney-in-fact for this purpose and ratifying and confirming all acts of the Agent performed in pursuance hereof. As to any third party, this Agreement shall be full authority to rely upon the act of the Agent in respect of all matters requiring the direction or consent of the Principal, without any duty upon such third party to inquire concerning the existence of such direction or consent. The authority vested in the Agent shall extend to any company with which it may consolidate or merge without notice from the Agent to the Principal.

TWO: The Agent shall hold the said property, any

CL 032021

AGH:AC 12/20/93

) additions thereto and any reinvestments thereof, shall collect
the income therefrom and shall pay the net income
quarter-annually to the Principal or in such manner as the
Principal may direct in writing. The Agent may hold assets in
the name of a nominee, in bearer form or in book entry form or
in a clearing corporation or depository, so long as its records
clearly indicate the assets held in this account; the Agent
shall vote proxies only as directed by the Principal. If any
situation comes to the attention of the Agent which will or may
require the enforcement or exercise of any of the rights or
privileges pertaining to any fixed income obligation or debt
security held hereunder, the Agent shall give prompt notice
thereof to the Principal and shall take only such action as the
Principal directs in writing.

) THREE: The Agent shall review from time to time the
investments held hereunder and shall make such sales and
purchases as it considers to be in the best interests of the
Principal and in accordance with the investment policy last
transmitted to it by the Principal and shall also make such
sales or purchases as the Principal may direct in writing;
PROVIDED, however, that the Agent shall not review any shares
of MELLON BANK CORPORATION stock, but shall hold the same
merely as custodian. The Agent shall furnish to the Principal
a report on all investment transactions at such reasonable
times as the Principal shall request. The Agent shall not be

AGH:AC 12/20/93

liable for any loss resulting from any action taken by it hereunder in good faith. The Agent is authorized to execute purchases and sales through its affiliated discount brokerage service so long as said service provides best execution, and the Agent shall pay the regular charges of said service as part of the administrative expenses of the account.

FOUR: Within the limitations of Article THREE, the Agent may invest in any kind of property, real or personal, or part interest therein, located in the United States or abroad, including interest-bearing accounts in or certificates issued by its own banking department, shares of registered investment companies for which the Agent or an affiliate performs services for a fee, whether as custodian, transfer agent, investment advisor or otherwise, and securities underwritten by syndicates of which the Agent is a member but not purchased from the Agent, all statutory and other limitations as to the investment of funds, now or hereafter enacted or in force, being waived.

FIVE: The Agent shall furnish to the Principal quarter-annual statements of income, principal and investments.

SIX: The Agent shall be entitled to receive annual compensation for its services hereunder in accordance with its schedule in effect when the services are performed, which compensation shall be charged wholly against income.

AGH:AC 12/20/93

SEVEN: This Agreement may be revoked in whole or in part by either the Principal or the Agent by written notice to the other, whereupon the securities and other property as to which said revocation extends shall be delivered to the Principal or as the Principal shall direct in writing.

EIGHT: All directions from the Principal to the Agent, including revocations, shall be in writing signed by the President of the Principal. The Principal shall keep the Agent advised of the persons holding such office, and the Agent is authorized to rely upon the last advice received.

) WITNESS the due execution hereof the day and year aforesaid.

ALLEGHENY GENERAL HOSPITAL

By Deering M. Sarge/cn _____
President

ATTEST:

Chas S. White
Asst. Secretary

MELLON BANK, N.A.

By Ellen E. Whiting
Vice President
Ellen E. Whiting

ATTEST:

Robert F. Pepe
Trust Officer

SCHEDULE A

ALLEGHENY GENERAL HOSPITAL

W.P. SNYDER IV MEMORIAL FUND

\$77,143.92 CASH



Mellon Bank

Mellon Bank, N.A.
Mellon Bank Center
Pittsburgh, PA 15259-0001

March 17, 1994

Ms. Kelly Landy
Allegheny Health Education
& Research Foundation
Fourth Floor - Treasury
D.L. Clarke Building
503 Martindale Street
Pittsburgh, PA 15212

Dear Kelly:

AGH - Dept. of Radiology Endowment Chair
Account Number 042-572

AGH - W. P. Snyder Memorial Fund
Account Number 042-573

These accounts have been opened and assigned the numbers referenced above.
Enclosed are executed originals for your files.

Please call me when the accounts are to be funded.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Annett".
Annette Calgaro
Trust Officer

AC:vlr

Enclosures

CL 032026

ALLEGHENY HEALTH EDUCATION AND RESEARCH FOUNDATION

INTERNAL MEMORANDUM

DATE: March 22, 1994

TO: Patricia Koehler
Associate General Counsel, AHERF

FROM: Kelly Landy *ULLY*
Treasury Associate

RE: Department of Radiology Endowment Chair and W.P. Snyder Memorial Fund Agreements
between AGH and Mellon Bank

Dear Patricia:

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Please maintain these original documents in the Legal Department files.

Please contact me at (412) 442-2225 should you have any questions or comments.

Thank you.

Enclosures

Koehler2\kkl

cc: John T. Lydon
Susan M. Murray

CONFIDENTIAL
DO NOT COPY

AGREEMENT

By and Between

ALLEGHENY GENERAL HOSPITAL

and

MELLON BANK, N.A.

for

THE DEPARTMENT OF RADIOLOGY ENDOWMENT CHAIR

CL 032028

AGH:AC 12/20/93

AGREEMENT

Made the 2nd day of March, 1994.

ALLEGHENY GENERAL HOSPITAL, a nonprofit corporation organized and existing under the laws of the Commonwealth of Pennsylvania and having its principal office in Allegheny County, Pennsylvania, as the Principal, and MELLON BANK, N.A., a national banking association, as the Agent, hereby agree as follows:

ONE: The Principal hereby delivers into the custody of the Agent the property listed in Schedule "A" attached hereto, to be known as the "DEPARTMENT OF RADIOLOGY ENDOWMENT CHAIR", and authorizes the Agent to do all acts necessary to carry out the provisions of this Agreement, hereby appointing the Agent as attorney-in-fact for this purpose and ratifying and confirming all acts of the Agent performed in pursuance

CL 032029

AGH:AC 12/20/93

hereof. As to any third party, this Agreement shall be full authority to rely upon the act of the Agent in respect of all matters requiring the direction or consent of the Principal, without any duty upon such third party to inquire concerning the existence of such direction or consent. The authority vested in the Agent shall extend to any company with which it may consolidate or merge without notice from the Agent to the Principal.

)
TWO: The Agent shall hold the said property, any additions thereto and any reinvestments thereof, shall collect the income therefrom and shall pay the net income quarter-annually to the Principal or in such manner as the Principal may direct in writing. The Agent may hold assets in the name of a nominee, in bearer form or in book entry form or in a clearing corporation or depository, so long as its records clearly indicate the assets held in this account; the Agent shall vote proxies only as directed by the Principal. If any situation comes to the attention of the Agent which will or may require the enforcement or exercise of any of the rights or privileges pertaining to any fixed income obligation or debt security held hereunder, the Agent shall give prompt notice thereof to the Principal and shall take only such action as the Principal directs in writing.